

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW MEXICO**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

No. CIV 14-0579 JB/CG

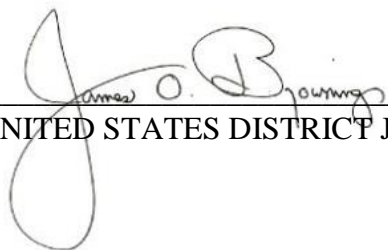
ROBERT L. RIVERA, LINDA K. RIVERA,
and the NEW MEXICO DEPARTMENT OF
TAXATION AND REVENUE,

Defendants.

FINAL JUDGMENT

THIS MATTER comes before the Court on its Memorandum Opinion and Order, filed June 30, 2015 (Doc. 27) (“MOO”). The MOO granted summary judgment in favor of Plaintiff United States of America and ordered the judicial sale, pursuant to 26 U.S.C. § 7403(c), of the Sandoval County, New Mexico property that Defendants Robert L. Rivera and Linda K. Rivera own. The MOO having disposed of all claims, the Court now enters final judgment.

IT IS ORDERED that: (i) the Sandoval County, New Mexico property that Defendants Robert L. Rivera and Linda K. Rivera own be subject to judicial sale under 26 U.S.C. § 7403(c); and (ii) final judgment is entered.


UNITED STATES DISTRICT JUDGE

Counsel and parties:

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